

Description Categories	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
------------------------	-------------------	-------------	------	--------	--------------

INDIVIDUALS

Individuals including:	2	I	FLB	SSN	No
Joint/Survivor,	2C			EIN	Yes
Minors,	2D				
Mentally Incompetent	2D				
Competent Individuals	2F				
Represented by Appointees					
(SBI's can be I, L or R)					
(No SBI of I allowed if primary = SSN)					

Spousal/Married	2G	S	FLB	SSN/EIN	Yes
(See note)					
(SBI's can be L, R or S)					

Individual Operating as Company	2B	X	FLB	SSN EIN	No Yes
(SBI's can be I, L, R or S)					

UNDIVIDED INTEREST

Undivided Interest	2E	U	FLB	SSN EIN	No Yes
(Cat Only)					
(SBI's can be I, L)					

LANDLORD/TENANT

Landlord/Tenant	3	L	FLB	SSN/EIN	N/A
(SBI only for any other entity type)					

PARTNERSHIPS/GENERAL PARTNERSHIPS/LIMITED PARTNERSHIPS/LIMITED LIABILITY

Partnerships with 2 SBI's	4	P	FLB	EIN	Yes
Partnerships	4D		FLB	EIN	Yes
(with only 1 SBI)					

Description Categories	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
------------------------	-------------------	-------------	------	--------	--------------

JOINT OPERATIONS/JOINT VENTURES/CO-OWNERSHIPS

Joint Operations/ Joint Ventures/ Co-Ownerships (with 2 SBI's)	5	J	FLB	SSN/EIN	Yes
Joint Operations/ Joint Ventures/ Co-Ownerships (with only 1 SBI)	5E			SSN/EIN	Yes

CORPORATIONS

Corporation	6	C	BUS	EIN	Yes
Corporation(without SBI)	6D		BUS	EIN	No
Limited Liability Company (LLC)	7	Y	BUS	SSN/EIN	No

ESTATES

Estates	8	D	FLB	SSN EIN	No No
---------	---	---	-----	------------	----------

TRUSTS

Irrevocable Trust	9A	T	FLB	SSN EIN	No No
Revocable Trust	9B	R	FLB	SSN/EIN	No

BUREAU OF INDIAN AFFAIRS

Bureau of Indian Affairs (BIA) and Indian Tribe Ventures	9C	B	BUS	BIA/EIN	No
--	----	---	-----	---------	----

Description Categories	CIH Exh 32 Para #	Entity Type	Name	Tax ID	SBI Required
------------------------	-------------------	-------------	------	--------	--------------

RECEIVERS OR LIQUIDATORS

Receiver or Liquidator	10A	G	BUS	EIN	No
------------------------	-----	---	-----	-----	----

PUBLIC AGENCIES

Public Agency State	10B	H	BUS	EIN	No
---------------------	-----	---	-----	-----	----

Public Agency County	10B	V	BUS	EIN	No
----------------------	-----	---	-----	-----	----

Public Agency City	10B	W	BUS	EIN	No
--------------------	-----	---	-----	-----	----

Public Schools	10B	A	BUS	EIN	No
----------------	-----	---	-----	-----	----

ASSOCIATIONS

Associations, Clubs, Private Schools, and/or tax exempt organization (including religious groups)	10C	E	BUS	EIN	No
---	-----	---	-----	-----	----

TRANSFER OF RIGHT TO INDEMNITY

Transfer of Right to Indemnity (SBI only)		F	FLB	SSN/EIN	N/A
---	--	---	-----	---------	-----

Unless otherwise specified, all entities are allowed with any other entity as SBI, except for SBI's with entity type of S which are allowed only with a primary entity type of S, X and R.

If Business name only, is required, there should be no entries in the First/Last name fields.

Entity types may change within a Category without incurring LSR as long as the Id Number does not change. Such as: I, S, and X; or C and Y; or T and R; or H, V, W, and A.

Notes:

FLB – First and Last Name or Business Name required

BUS – Business Name required

A RMA issued ID Number will use the same DAS edits/requirements as SSN.

Spousal – Married

SBI records must be reported with first submission

If an SSN is reported on the primary 10, then there must be 1 SBI record with an ID Type of '1' (SSN).

If an EIN is reported on the primary 10, then there must be 2 SBI records with an ID Type of '1' (SSN)

BIA #

First 5 digits are the FIPS State and County code.